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General Assembly

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Seventy-second session
Agenda item 42
Necessity of ending the economic, commercial and financial embargo imposed by the United States of America against Cuba

Letter dated 13 October 2017 from the Permanent Representative of Cuba to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith the Declaration of the International Relations Committee of the National Assembly of the People's Power of the Republic of Cuba on the economic, commercial and financial blockade imposed by the United States of America against Cuba, adopted in Havana on 6 October 2017 (see annex).

In this regard, I kindly request that the present letter and its annex be circulated as a document of the General Assembly, under agenda item 42.

(*Signed*) Anayansi **Rodríguez Camejo**
Ambassador
Permanent Representative

17-18355 (E) 201017 241017

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Annex to the letter dated 13 October 2017 from the Permanent Representative of Cuba to the United Nations addressed to the Secretary-General

[Original: Spanish]

Declaration of the International Relations Committee of the People's National Assembly of Cuba against the economic, commercial and financial embargo imposed by the United States of America against Cuba

The International Relations Committee of the People's National Assembly of Cuba has issued the following statement against the economic, commercial and financial embargo imposed by the United States of America against Cuba:

We, the members of the People's National Assembly who are members of the International Relations Committee,

Recalling that the economic, commercial and financial embargo of the United States against Cuba, since it was first imposed in October 1960, seeks to overthrow the Revolutionary Government and to bring Cuba back to the relationship of subordination to which it was subjected between 1898 and 1958;

Recalling that, in April 1960, the Deputy Assistant Secretary of State for Inter-American Affairs, Lester D. Mallory, wrote in a secret memorandum: "The majority of Cubans support Castro ... The only foreseeable means of alienating internal support is through disenchantment and disaffection based on economic dissatisfaction and hardship ... every possible means should be undertaken promptly to weaken the economic life of Cuba ... a line of action which, while as adroit and inconspicuous as possible, makes the greatest inroads in denying money and supplies to Cuba, to decrease monetary and real wages, to bring about hunger, desperation and overthrow of government";

Recalling that, in 1996, the embargo was given the status of law, so that the sanctions against Cuba would be sustained over time;

Recognizing that the embargo is a massive and flagrant violation of the human rights of the Cuban people and the greatest impediment to the development of Cuba's economy and the achievement of the Sustainable Development Goals;

Noting that the accumulated losses caused by the embargo during the nearly six decades that it has been in place is US$ 822.28 billion, taking into account the depreciation of the dollar against the price of gold on the international market, and that, at current prices, the embargo has caused quantifiable losses of more than US$ 130,178,600,000. Between April 2016 and June 2017 alone, the embargo has caused Cuba losses of approximately US$ 4,305,400,000;

Emphasizing that the financial and extraterritorial aspects of the law have been maintained, with the imposition of fines on foreign companies that have commercial relations with Cuba, as well as a refusal by banks and international financial institutions to conduct transactions with the island for fear of being fined;

Knowing that the human and economic losses caused by the economic, commercial and financial embargo imposed by the United States against Cuba are increasing;

Emphasizing that, since 1992, the United Nations General Assembly has referred, in 25 resolutions, to the necessity of ending the economic, commercial and financial embargo imposed by the Government of the United States of America

against Cuba, and that 191 States Members of the United Nations supported the most recent resolution on that subject, 71/5, adopted on 26 October 2016;

Knowing that there has been a setback in bilateral relations between the United States and Cuba and that the United States Government has decided to tighten the economic, commercial and financial embargo by imposing new obstacles to the already limited possibilities of its business community to trade with and invest in Cuba and additional restrictions on its citizens regarding travel to our country;

Hereby declare that:

We reject any policy that is contrary to the principles of international law and the Charter of the United Nations;

We condemn the economic, trade and financial embargo imposed against Cuba by the United States of America;

We invite the United States Congress to heed the feeling of the majority in broad sectors of United States society who advocate an end to the embargo, and thus an end to this unwieldy policy against Cuba;

We call on parliamentarians around the world to strengthen the international call to put an end to this policy that is detrimental to the rights of the Cuban people; and

We call on the parliamentarians of all nations to support their respective foreign ministries in supporting the draft resolution entitled "Necessity of ending the economic, commercial and financial embargo imposed by the United States of America against Cuba", which will be presented once again to the General Assembly on 1 November.

Havana, 6 October 2017

United Nations A/72/535–S/2017/877

General Assembly
Security Council

Distr.: General
19 October 2017

Original: English

General Assembly
Seventy-second session
Agenda items 35 and 40

Security Council
Seventy-second year

Protracted conflicts in the GUAM area and their implications for international peace, security and development

The situation in the occupied territories of Azerbaijan

Letter dated 18 October 2017 from the Permanent Representative of Azerbaijan to the United Nations addressed to the Secretary-General

Upon instruction from my Government, I have the honour to convey herewith the record of violations of the ceasefire by the Republic of Armenia in June, July and August 2017 (see annexes I, II and III).* During the reporting period, Armenia violated the ceasefire regime 3,486, 3,606 and 4,101 times, respectively, and continued the use of large-calibre guns and heavy weaponry from its positions in the occupied territories of the Republic of Azerbaijan and from its own territory.

As a result, over the three-month period, one serviceman of the armed forces of the Republic of Azerbaijan and two civilians were killed, and three servicemen and two civilians were wounded.

The continuous occupation of a large part of the territory of the Republic of Azerbaijan by the armed forces of Armenia remains the main obstacle in the settlement of the conflict and the only source of the escalation of the situation on the frontline and the occurrence of hostilities and casualties.

The sooner the Republic of Armenia withdraws its troops from the occupied territories of the Republic of Azerbaijan, the sooner peace and stability can be restored in the region.

I should be grateful if you would have the present letter and its annexes circulated as a document of the General Assembly, under agenda items 35 and 40, and of the Security Council.

(*Signed*) Yashar **Aliyev**
Ambassador
Permanent Representative

* The annexes are being circulated in the language of submission only.

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Annex I to the letter dated 18 October 2017 from the Permanent Representative of Azerbaijan to the United Nations addressed to the Secretary-General

Violations of the ceasefire by the armed forces of the Republic of Armenia for June 2017*

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
1-30 June	**Aghdam district, Azerbaijan**			
	Afatly village	AK/60 mm M	5	
	Ahmadaghali village	AKM/AK	30	
	Ayag Garvand village	AK/AKM/DShK	20	
	Bash Garvand village	AKM/SVD	3	
	Chamanly village	AK/AKM	36	
	Chiragly village	AKM/PKM/AK/DShK	26	
	Erchigobu valley	AK/60 mm M	6	
	Evoghlu village	AK/AKM	7	
	Gargar river	AKM	2	
	Huseyinly village	AK	9	
	Khonashenchay village	AKM	3	
	Mammadbaghirly village	PKM/AK/AKM	14	
	Mirashilly village	AK/AKM	26	
	Opposite positions	DShK/AKM/AK/PKM/82 mm M/ SVD/60 mm M	119	
	Orta Garvand	AKM/AK/60 mm M	36	
	Saryjaly village	AK/AKM	15	
	Shikhlar village	AK	1	
	Yusifjanly village	AKM/AK	4	
	Yuzbashily village	AK	3	
	Unnamed heights	AK	2	
	Zangishaly village	AK/AKM	27	
	Aghjabadi district, Azerbaijan			
	Gyamaddynly village	AK/AKM/60 mm M	67	
	Minakhorlu village	AKM/AK/60 mm M/82 mm M	32	
	Opposite positions	AKM	4	
	Agstafa district, Azerbaijan			
	Kohna Gyshlag village	AK/AKM	29	
	Beylagan district, Azerbaijan			
	Garadaghly village	AK/82 mm M/AKM	32	

Abbreviations: AGS, mounted automatic grenade launcher; AK, Kalashnikov assault rifle; AKM, modernized Kalashnikov assault rifle; DShK, heavy machine gun; D-30H, 122 mm howitzer; D-44, 85 mm anti-tank gun; NSVP, 12.7 mm machine gun; OSV-96, semi-automatic sniper rifle; PKM, modernized Kalashnikov machine gun; RPG, handheld anti-tank grenade launcher; SVD, sniper rifle; 60-mm M, mortar; 82-mm M, mortar; 120-mm M, mortar.

* Settlements of the Republic of Azerbaijan included in this information are under occupation by the Republic of Armenia or situated close to the fire point areas.

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Dashkasan district, Azerbaijan			
	Alakhanchally village	DShK/PKM/AKM	6	
	Opposite positions	AK/PKM	6	
	Tazakand village	AKM/AK/PKM	14	
	Zivilyan village	AKM/DShK/PKM/AK	21	
	Fizuli district, Azerbaijan			
	Ashaghy Abdurrahmanly village	AK/AKM/PKM/60 mm M/82 mm M	95	
	Alkhanly village	AK/AKM/60 mm M	67	
	Gazakhlar village	AK	1	
	Horadiz village	AK	25	
	Opposite positions	AK/AKM/82 mm M/PDM-1/SVD/ 60 mm M/DShK/Drone/AGS-17	470	Three servicemen of the armed forces of Azerbaijan were wounded
	Shukurbayli village	AK/AKM	57	
	Unnamed heights	AK/AKM/82 mm M	67	
	Gazakh district, Azerbaijan			
	Alibayramly village	AKM	3	
	Ashaghi Askipara village	AKM/DShK	5	
	Bala Jafarli village	AKM/AK	13	
	Jafarli village	AKM/AK	16	
	Farahli village	AKM/AK/DShK	35	
	Garapapagly village	PKM	2	
	Gaymagly village	PKM/AKM/DShK	39	
	Gushchu Ayrim village	DShK/AK/AKM	12	
	Gyzylhajili village	AK/AKM	9	
	Kamarli village	DShK/PKM/AK/AKM	59	
	Khanliglar village	AK	1	
	Kohna Gyshlag village	AK	2	
	Mazam village	AKM/DShK/SVD/AK	10	
	Musakoy village	AKM/DShK/AK	19	
	Shikhily village	AK/AKM	7	
	Unnamed heights	AK	4	
	Gedebey district, Azerbaijan			
	Ayrivang village	AKM	5	
	Daryurd village	AKM	1	
	Galakand village	AKM/AK	16	
	Gasimaghali village	AKM	19	
	Goyali village	AKM	13	
	Mutudara village	AKM	10	
	Novoivanovka village	AKM/DShK	27	
	Novosaratovka village	AK/AKM	4	
	Unnamed heights	AKM	1	
	Zamanly village	PKM/AK/AKM/SVD/DShK/AGS-17	43	

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Goranboy district, Azerbaijan			
	Aghjakand village	AKM	7	
	Balligaya village	AKM	4	
	Bashgishlag village	DShK/PKM/AK/AKM	18	
	Garachinarly village	AKM	1	
	Gargujag village	AKM	7	
	Gulustan village	AKM/120 mm M/82 mm M/PKM	77	
	Gyrmyzysaggallar village	AKM/AK	10	
	Kharkhaput village	AKM	5	
	Opposite positions	AKM/AK/PKM	20	
	Tapgaragoyunlu village	AKM/AK/PKM	115	
	Unnamed heights	AKM	2	
	Unnamed positions	AKM	5	
	Yenikand village	AK/PKM/AKM/DShK	54	
	Yukhari Agjakend village	AKM	2	
	Zeyva village	AKM	63	
	Goygol district, Azerbaijan			
	Azgilli village	AKM/DShK/AK/PKM	10	
	Bash Gishlag village	AKM	1	
	Kurdalylar village	AK/AKM/DShK/PKM	38	
	Pirverdilar village	AK/AKM/PKM	27	
	Jabrayil district, Azerbaijan			
	Ahmadalilar village	AK	5	
	Jojug Marjanli village	AK/AKM/82 mm M	42	
	Lala Ilahi heights	AK/AKM/82 mm M	66	
	Opposite positions	AKM/AK	7	
	Kalbajar district, Azerbaijan			
	Bagirli village	AK	4	
	Koroghlu mountain	RPG	2	
	Opposite positions	PKM	3	
	Khojavand district, Azerbaijan			
	Opposite positions	AK/AKM/60 mm M	228	
	Unnamed heights	AK/82 mm M/AKM/60 mm M	114	
	Tartar district, Azerbaijan			
	Aghabekalet village	AK	10	
	Borsunlu village	PKM/AK/OSV/AKM/DShK/RPG-7V	111	
	Chayly village	AK/AKM	82	
	Damirchilar village	AK/RPG-7V	5	
	Gapanly village	AKM/AK	31	
	Gaynag village	AK	1	
	Gazyan village	AK/AKM	15	
	Hasangaya village	AKM/AK/PKM/DShK	132	

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Huseynly village	AK	5	
	Jamilly village	AK	5	
	Karmiravan village	AK/AKM	15	
	Seyidimli village	AK/AKM/60 mm M	9	
	Gapanli village	AK/AKM	19	
	Opposite positions	AK/AKM/60 mm M/PKM/82 mm M/ SPG	157	
	Tazakand village	60 mm M/AK	5	
	Unnamed heights	AK/AKM	4	
	Unnamed positions	AK	1	
	Yanikhdagh height	AKM	1	
	Tovuz district, Azerbaijan			
	Aghdam village	AKM/AK	37	
	Aghbulag village	AK/DShK/OSV-96/AKM	13	
	Alibayli village	AKM/AK	3	
	Asryk Jirdakhan village	AKM	5	
	Garalar village	AKM/DShK/AK	14	
	Kokhanabi village	AK/AKM	42	
	Kohna Gyshlag village	AK/AKM	4	
	Munjuglu village	PKM/AK/AKM	61	

Annex II to the letter dated 18 October 2017 from the Permanent Representative of Azerbaijan to the United Nations addressed to the Secretary-General

Violations of the ceasefire by the armed forces of the Republic of Armenia for July 2017*

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
1-31 July	**Aghdam district, Azerbaijan**			
	Ahmadaghali village	AK/AKM	38	
	Ayag Garvand village	AKM	6	
	Chamanly village	AK/AKM	66	
	Chiragly village	AK/AKM	38	
	Evoghlu village	AK/AKM	6	
	Gargar river	AKM	15	
	Mammadbaghirly village	AK/60 mm M	17	
	Mirashilly village	AK	33	
	Opposite positions	AK/AKM	134	
	Orta Garvand	AK	31	
	Saryjaly village	AKM/120 mm M	12	
	Shikhlar village	AKM	3	
	Tazakand village	60 mm M	12	
	Yuzbashily village	AK	1	
	Zangishaly village	AK/PKM/AKM	28	
	Aghjabadi district, Azerbaijan			
	Gyamaddynly village	AK/AKM	75	
	Minakhorlu village	AK/AKM/60 mm M/82 mm M	73	
	Agstafa district, Azerbaijan			
	Kohna Gyshlag village	AK/AKM/DShK	16	One serviceman of the armed forces of Azerbaijan was killed
	Beylagan district, Azerbaijan			
	Garadaghly village	AK/AKM	25	
	Dashkasan district, Azerbaijan			
	Alkhanchally village	AKM	9	
	Opposite positions	AK	2	
	Tazakand village	AK/AKM/PKM	16	
	Zivilyan village	AKM	16	

Abbreviations: AGS, mounted automatic grenade launcher; AK, Kalashnikov assault rifle; AKM, modernized Kalashnikov assault rifle; DShK, heavy machine gun; D-30H, 122 mm howitzer; D-44, 85 mm anti-tank gun; NSVP, 12.7 mm machine gun; OSV-96, semi-automatic sniper rifle; PKM, modernized Kalashnikov machine gun; RPG, handheld anti-tank grenade launcher; SVD, sniper rifle; 60-mm M, mortar; 82-mm M, mortar; 120-mm M, mortar.

* Settlements of the Republic of Azerbaijan included in this information are under occupation by the Republic of Armenia or situated close to the fire point areas.

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Fizuli district, Azerbaijan			
	Ahmadali village	AK	2	
	Ashaghy Abdurrahmanly village	AK/AKM/60 mm M/82 mm M	94	
	Alkhanly village	AK/AKM/60 mm M/82 mm M	71	Two civilians were killed and one civilian was wounded by the armed forces of Armenia
	Horadiz village	AK/DShK/OSV-96	42	
	Opposite positions	AK/AKM/60 mm M/82 mm M/ SPG-9/122 mm D30	445	
	Shukurbayli village	AK/AKM	70	
	Unnamed heights		14	
	Gazakh district, Azerbaijan			
	Alibayramly village	AKM	3	
	Ashaghi Askipara village		4	
	Bala Jafarli village	AK/AKM/DShK	27	
	Dashsalahli village	AKM	3	
	Farahli village	AK/AKM	46	
	Gaymagly village	AK/AKM/PKM/DShK	52	Two servicemen of the armed forces of Azerbaijan were wounded
	Gushchu Ayrim village	AK/AKM/DShK	28	
	Gyzylhajili village	AK/AKM	14	
	Kamarli village	AK/AKM/PKM	46	
	Mazam village	AK/AKM/DShK	8	
	Musakoy village	AK/AKM	18	
	Shikhily village		1	
	Unnamed heights		1	
	Gedebey district, Azerbaijan			
	Ayrivang village	AKM	7	
	Daryurd village	AKM	1	
	Dordlar village	AKM	4	
	Duzyurd		3	
	Galakand village	AKM/DShK/PKM	33	
	Garavallar village		7	
	Gasimaghali village	AKM	16	
	Goyali village	AKM	18	
	Mutudara village	AKM	14	
	Novoivanovka village	AK/AKM	27	
	Novosaratovka village	AKM	5	
	Tazakand village		6	
	Zamanly village	AKM	47	
	Goranboy district, Azerbaijan			
	Aghjakand village	AKM	1	

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Balligaya village		2	
	Bashgishlag village	AK/DShK/PKM	8	
	Borsunlu village	AK/AKM	74	
	Damirchilar village	AK	7	
	Gargujag village	AKM/DShK	34	
	Gulustan village	AK/AKM/DShK	85	
	Gyrmyzysaggallar village	AK/AKM/PKM	14	
	Kharkhaput village	AK/AKM	12	
	Opposite positions	AK/AKM	28	
	Tapgaragoyunlu village	AK/AKM/82 mm M	101	
	Unnamed heights	AKM	3	
	Unnamed positions	AKM	33	
	Yenikand village	AK/AKM	46	
	Yukhari Agjakend village	AKM	9	
	Zeyva village	AKM	44	
	Goygol district, Azerbaijan			
	Azgilli village	AKM	5	
	Bash Gishlag village	AKM	30	
	Gazandurmaz village		2	
	Kurdalylar village	AKM/PKM/DShK/OSV-96	36	
	Opposite positions	AKM	6	
	Pirverdilar village	AKM	26	
	Jabrayil district, Azerbaijan			
	Chakhirli village	AKM	1	
	Jangulu village	AK	4	
	Jojug Marjanli village	AK	49	
	Lala Ilahi heights	AK	72	
	Opposite positions	AK/AKM	5	
	Khojavend district, Azerbaijan			
	Opposite positions	AK/AKM	259	
	Unnamed heights	AK/AKM/60 mm M/82 mm M	57	
	Tartar district, Azerbaijan			
	Chayly village	AK/AKM	83	
	Damirchilar village	AK	6	
	Gapanly village	AK/AKM	76	
	Gaynag village	AK/AKM	9	
	Gazyan village	AK/AKM	21	
	Hasangaya village	AK/AKM/60 mm M	95	
	Jamilly village	AK/PKM	21	
	Karmiravan village	AK	7	
	Kasapet village	AK	3	
	Sahlabad village	SVD	4	

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Seyidimli village	AKM	5	
	Opposite positions	AK/AKM	112	
	Tazakand village	AK/60 mm M	16	
	Umudlu village	AKM	1	
	Unnamed heights	AK/AKM	10	
	Unnamed positions	AK	1	
	Tovuz district, Azerbaijan			
	Aghdam village	AK/AKM	48	
	Aghbulag village	AK/AKM/PKM/DShK	25	
	Alibayli village		1	
	Asryk Jirdakhan village	AKM	16	
	Garalar village	AK/AKM/DShK	15	
	Hajaly village	AK/AKM	6	
	Kokhanaby village	AK/AKM/DShK	51	
	Kohna Gyshlag village	AK/AKM	7	
	Munjuglu village	AK/AKM	65	

Annex III to the letter dated 18 October 2017 from the Permanent Representative of Azerbaijan to the United Nations addressed to the Secretary-General

Violations of the ceasefire by the armed forces of the Republic of Armenia for August 2017*

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
1-31 August	**Aghdam district, Azerbaijan**			
	Afatly village	AK	27	
	Ahmadaghali village	AK/AKM	52	
	Ayag Garvand village	AKM/DShK/40 mm OQ	8	
	Chamanly village	AK	40	
	Chiragly village	AK/AKM	44	
	Evoghlu village	AK	11	
	Huseyinly village	AK	2	
	Mammadbaghirly village	AK/AKM	50	
	Mirashilly village	AK/AKM	37	
	Opposite positions	AK/AKM/DShK	109	
	Orta Garvand	AK/AKM	39	
	Saryjaly village	AK/AKM	13	
	Yusifjanly village	AK	1	
	Yuzbashily village	AK	9	
	Zangishaly village	AK/AKM	54	
	Aghjabadi district, Azerbaijan			
	Gyamaddynly village	AK/AKM/DShK	116	
	Mahryzly village	AK	1	
	Minakhorlu village	AK/AKM	35	
	Agstafa district, Azerbaijan			
	Kohna Gyshlag village	AK/AKM	42	
	Beylagan district, Azerbaijan			
	Garadaghly village	AK/AKM	39	
	Dashkasan district, Azerbaijan			
	Alkhanchally village	AK/AKM	10	
	Opposite positions	AK/PKM	10	
	Tazakand village	AKM/DShK	18	
	Zivilyan village	AKM	35	
	Fizuli district, Azerbaijan			
	Ashaghy Abdurrahmanly village	AK/AKM	109	

Abbreviations: AGS, mounted automatic grenade launcher; AK, Kalashnikov assault rifle; AKM, modernized Kalashnikov assault rifle; DShK, heavy machine gun; D-30H, 122 mm howitzer; D-44, 85 mm anti-tank gun; NSVP, 12.7 mm machine gun; OSV-96, semi-automatic sniper rifle; PKM, modernized Kalashnikov machine gun; RPG, handheld anti-tank grenade launcher; SVD, sniper rifle; 60-mm M, mortar; 82-mm M, mortar; 120-mm M, mortar.

* Settlements of the Republic of Azerbaijan included in this information are under occupation by the Republic of Armenia or situated close to the fire point areas.

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Alkhanly village	AK/AKM	66	
	Horadiz village	AK	59	
	Opposite positions	AK/AKM	600	
	Shukurbayli village	AK/AKM	79	
	Unnamed heights	AK/AKM	16	
	Gazakh district, Azerbaijan			
	Alibayramly village	AKM	2	
	Ashaghi Askipara village	AKM	3	
	Bala Jafarli village	AK/AKM	15	
	Jafarli village	AK/AKM	9	
	Farahli village	AK/AKM	25	
	Gaymagly village	AK/AKM/DShK	47	
	Gushchu Ayrim village	AKM/DShK	12	
	Gyzylhajili village	AK/AKM/DShK/OSV-96	35	
	Kamarli village	AK/AKM/PKM/DShK	51	
	Mazam village	AKM	6	
	Musakoy village	AKM	7	
	Shikhily village	AK/AKM	5	
	Unnamed heights	AK	1	
	Gedebey district, Azerbaijan			
	Ayrivang village	AKM	4	
	Daryurd village	AKM	1	
	Galakand village	AKM/DShK	26	
	Gasimaghali village	AKM	26	
	Goyali village	AKM/DShK	32	
	Mutudara village	AKM	10	
	Novoivanovka village	AKM	30	
	Novosaratovka village	AKM	9	
	Unnamed heights	AKM	3	
	Zamanly village	AK/AKM/PKM/DShK	62	
	Goranboy district, Azerbaijan			
	Aghjakand village	AKM	1	
	Balligaya village	AKM/DShK	10	
	Bashgishlag village	AKM/PKM/DShK	8	
	Borsunlu village	AK/AKM/PKM/RPG-7v	100	
	Damirchilar village	AK/AKM	10	
	Gargujag village	AK/AKM	28	
	Gulustan village	AK/AKM/DShK	70	
	Gyrmyzysaggallar village	AKM	4	
	Kharkhaput village	AKM	22	
	Opposite positions	AK/AKM/DShK	24	

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Tapgaragoyunlu village	AK/AKM	113	One serviceman of the armed forces of Azerbaijan was wounded
	Unnamed heights	AKM/DShK	8	
	Unnamed positions	AK/AKM/DShK	28	
	Yenikand village	AK/AKM	69	
	Yukhari Agjakend village	AKM	3	
	Zeyva village	AKM	53	
	Goygol district, Azerbaijan			
	Azgilli village	AK/AKM	13	
	Bash Gishlag village	AKM	1	
	Kurdalylar village	AK/AKM/DShK/OSV-96	44	
	Opposite positions	AKM	3	
	Pirverdilar village	AKM	39	
	Jabrayil district, Azerbaijan			
	Ahmadalilar village	AK	14	
	Jojug Marjanli village	AK	39	
	Lala Ilahi heights	AK	54	
	Opposite positions	AK/AKM	6	
	Khojavand district, Azerbaijan			
	Opposite positions	AK/AKM	401	
	Unnamed heights	AK/AKM/DShK	27	
	Tartar district, Azerbaijan			
	Chayly village	AK/AKM	82	
	Damirchilar village	AK	1	
	Gapanly village	AK/AKM/OSV-96	84	
	Gaynag village	AK	6	
	Gazyan village	AK/AKM/DShK	22	
	Hasangaya village	AK/AKM/DShK	115	
	Huseynly village	AK	7	
	Jamilly village	AK	12	
	Karmiravan village	AK/AKM	14	
	Opposite positions	AK/AKM/DShK	144	
	Tazakand village	AK/AKM	12	
	Unnamed positions	AK	2	
	Tovuz district, Azerbaijan			
	Aghdam village	AK/DShK/AKM/OSV-96	71	
	Aghbulag village	AK/AKM	14	
	Alibayli village	AKM	7	
	Asryk Jirdakhan village	AKM/DShK	4	
	Garalar village	AK/AKM/DShK	21	One civilian was wounded
	Hajaly village	AKM	7	
	Kokhanaby village	AK/AKM	45	

Dates	*Direction (locality)*	*Weapons used*	*Number of ceasefire violations*	*Casualties and damages*
	Kohna Gyshlag village	AKM	1	
	Munjuglu village	AK/AKM	83	
	Unnamed heights	AKM	3	

United Nations A/72/536

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Programme budget for the biennium 2016-2017

Fifteenth annual progress report on the implementation of the capital master plan

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions considered the fifteenth annual progress report of the Secretary-General on the implementation of the capital master plan (A/72/294). The Committee also had before it the report of the Board of Auditors on the capital master plan for the year ended 31 December 2016 (A/72/5 (Vol. V)) and the related report of the Secretary-General on the implementation of the recommendations of the Board (A/72/355). During its consideration of the above-mentioned reports, the Advisory Committee met with members of the Audit Operations Committee of the Board of Auditors and representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 10 October 2017.

2. The report of the Secretary-General is submitted pursuant to General Assembly resolution 57/292, in which the Assembly requested the Secretary-General to submit annual progress reports to it on the implementation of the capital master plan. In the same resolution, the Assembly also requested the Board of Auditors to report to it annually on its oversight activities on the development and implementation of the capital master plan.

3. The main subjects covered in the fifteenth progress report of the Secretary-General include: (a) project status; (b) remaining activities; (c) implementation of the recommendations of the Board of Auditors; (d) benefits of the capital master plan; (e) the financial status of the capital master plan; (f) arbitration issues; (g) associated costs and the secondary data centre; and (h) consolidated expenditure and requirements.

4. The Board indicates that its report focuses on: (a) financial status; (b) project schedule and scope; (c) managing the campus; and (d) maximizing the benefits of the renovated campus. In its report, the Board provides an update on the status of implementation of its previous recommendations and issues six new

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recommendations, all of which have been accepted by the Secretariat. The Board indicates that its audit was conducted from 13 March to 7 April 2017.

5. The observations of the Advisory Committee on the report of the Secretary-General and on the issues raised by the Board of Auditors are discussed under the relevant headings in section II below.

II. Observations and comments

A. Project status

Residual capital works

6. In his report, the Secretary-General provides the following information on the status of the project: (a) the demolition and the removal of the temporary North Lawn Building were concluded in July 2016, and the subsequent construction, punch-list, commissioning and corrective work relating to the landscaping of the North Lawn were completed and achieved the status of final completion in August 2017; (b) the construction, punch-list, commissioning and corrective work and the security-related work at the 42nd and 48th Street entrances were completed and achieved the status of final completion in August 2017; (c) the accounts associated with 23 of the 24 guaranteed maximum price contracts with the construction management company were reconciled and paid; and (d) the accounts associated with the interim arrangements for the relocation of the staff and functions of the Dag Hammarskjöld Library Building and the South Annex Building, including the reconfiguration of the Dag Hammarskjöld Library Building and the construction of classrooms in the third basement area of the North Lawn Building and three new food service locations, were reconciled and paid.

7. In its report, the Board of Auditors provides information on the project schedule and scope of the residual capital works (see A/72/5 (Vol. V), paras. 43-51). It indicates that the Secretariat expected construction work to be completed by June 2017 and final administrative closure of the project and all related contracts in August 2017. The Board observes that there has been a delay of 2 years and 6 months from the original scheduled date of completion, which was the end of 2014. The Advisory Committee notes that the status of the project as reported by the Secretary-General in his report (see para. 6 above), in which an administrative close-out date of 31 December 2017 is projected, reflects a further four-month delay in the completion of the project. The Committee comments on the completion date of the capital master plan in its report on the reports of the Board of Auditors on the financial statements of the United Nations (see A/72/537, para. 35).

Remaining activities

8. The Secretary-General indicates that at the time of the submission of his report, all construction work had been completed for all scopes and subcomponents of the capital master plan project and all invoices and accounts had been reconciled and paid with the exception of five contracts, the final payments for which are expected to be paid by December 2017. The five contracts were as follows: (a) the coordination agreement with the construction management company; (b) the construction work in relation to the demolition and landscaping work; (c) the construction work in connection with the security-related work at the 42nd and 48th Street entrances; (d) the project management company; and (e) the design and engineering company. Upon request, the Advisory Committee was informed that the remaining activities, namely, the administrative close-out of the contracts, the reconciliation of accounts and the payment of invoices, were all expected to be concluded by 31 December 2017.

Financial status

9. Information on the financial status of the project is provided in paragraphs 36-44 of the report of the Secretary-General and in paragraphs 7-36 of the report of the Board of Auditors. As indicated, the total approved funding for the capital master plan project amounts to $2,150.4 million, comprising appropriations for the original project scope of $1,876.7 million, donations of $14.3 million, interest income and the plan's working capital reserve amounting to $159.4 million and $100.0 million funding for the enhanced security upgrades. Taking into account the associated costs and the cost of the secondary data centre borne by the capital master plan ($154.7 million) and a support account contribution ($4.2 million) for the secondary data centre, the final cost of the capital master plan, including the removal from the scope of the project of the renovation of the Dag Hammarskjöld Library and South Annex Buildings, amounts to $2,309.3 million.

10. The Secretary-General indicates that the cost of the residual work (demolition and landscaping, and security-related work at the 42nd and 48th Street entrances) increased by $1.2 million, from $36.1 million to $37.3 million. Upon enquiry, the Advisory Committee was provided with table 1, showing the breakdown of the cost estimates for the interim solutions and residual work in 2016 and 2017. The Committee did not receive any details on the additional requirements.

Table 1
Breakdown of the cost estimates for the interim solutions and residual works in 2016 and 2017
(United States dollars)

		Estimate 2016	*Estimate 2017*
Interim solutions	Three alternative food services	4 300 000	3 600 000
	Reconfiguration of the Dag Hammarskjöld Library Building	3 100 000	2 800 000
	North Lawn Building third basement classrooms	5 100 000	5 300 000
Subtotal		**12 500 000**	**11 700 000**
Residual work	North Lawn Building demolition and landscaping	19 000 000	19 400 000
	42nd and 48th Street entrances	17 100 000	17 900 000
Subtotal		**36 100 000**	**37 300 000**
Total		**48 600 000**	**49 000 000**

11. It is further indicated that the increase was offset internally by the savings made as a result of the completion of the interim solutions, comprising: (a) three new food service locations; (b) the construction of classrooms in the third basement area of the North Lawn Building; and (c) the reconfiguration of the Dag Hammarskjöld Library Building following the relocation of staff and functions of the building.

B. Benefits realization

Energy efficiency

12. In his report, the Secretary-General provides an update of the data provided in the fourteenth progress report, including a comparison of energy consumption

between 2006 and 2017. The Secretary-General indicates that in 2015, following the implementation of the capital master plan, the total energy consumption was reduced substantially, by more than 75 per cent compared with the total consumption in 2006, prior to the implementation of the plan. The Secretary-General also indicates that the reduction in energy consumption was consistent and a similar reduction was achieved in 2016 and 2017. **The Advisory Committee is disappointed that the Secretary-General did not quantify the monetary benefits and savings from the reduction in energy consumption.**

13. In its report on the fourteenth annual progress report on the implementation of the capital master plan (A/71/541), the Advisory Committee observed that the efficiencies reported had been calculated using engineering models rather than actual performance. The Committee requested the Secretary-General to provide in his next progress report comprehensive data on the quantifiable efficiency gains achieved, both in terms of energy usage and costs of utilities, based on the actual data gathered. In its report, the Board of Auditors indicates that, as part of the capital master plan, an Energy Dashboard and Reporting Tool (EDART) to measure and report in real time on energy usage at the aggregate level as well as at the equipment level, had been implemented and became operational in January 2017. However, the tool has proven to be unreliable in accurately recording usage of steam, gas and water, and the Secretariat continues to work with the vendor to improve accuracy. The Board recommends that the issues with the EDART tool be resolved. It further recommends that the Secretariat carry out a feasibility analysis on the parameters set in the study of energy efficiency conducted by a consultant in April 2015 to identify areas for improving energy efficiency, after taking into consideration the enhanced flexibility offered by the implementation of the capital master plan.

14. **The Advisory Committee expects the Secretary-General to implement the Board's recommendations expeditiously, and to report on this matter in his next progress report. The Committee reiterates its previous recommendation that the General Assembly request the Secretary-General to provide in his next progress report data on the quantifiable efficiency gains achieved, both in terms of energy usage and costs of utilities, based on the actual data gathered. The Committee also recommends that the Assembly request the Secretary-General to closely monitor and continue to optimize energy usage, and to report on actual efficiency gains realized in future progress reports.**

Accessibility

15. The Secretary-General states that the capital master plan provided, inter alia, a newly renovated facility that is accessible to all individuals and compliant with the building, fire and safety codes of the host city (see A/72/294, para. 28). The Board of Auditors notes that under the capital master plan, accessibility elements have been implemented in the Headquarters campus, and also notes that the effectiveness of those measures can be validated only by the users. The Board is of the view that a consultation process with users of the newly implemented accessibility elements, including staff, delegates and participants, would enable the Secretariat to take further action on making accessibility more effective. The Board recommends that the Secretariat conduct a user survey on the effectiveness of the accessibility features in order to identify gaps, if any, in the infrastructure created as part of the capital master plan. The Secretariat accepted the recommendation and informed the Board that a proposal had been presented to the United Nations Interdepartmental Task Force on Accessibility on 30 January 2017 on developing an online feedback website for all users of United Nations Headquarters to enable them to provide feedback on their accessibility experiences (see A/71/344 and A/71/344/Corr.1).

16. In response to an enquiry as to whether the Secretariat had received any requests or complaints from persons with disabilities, the Advisory Committee was informed that, because of the sometimes sensitive nature of disability issues, and following the general best practice that issues relating to reasonable accommodation for accessibility should be dealt with where possible at the most immediate level of supervision, the Organization does not have reliable information on the number of requests for reasonable accommodation, the nature of those requests, or the number of instances in which reasonable accommodation was provided. The Secretariat also indicated that, under the coordination of the Interdepartmental Task Force on Accessibility, an online survey had been launched in July 2017 to seek feedback from all users of United Nations Headquarters — delegates, staff, representatives of non-governmental organizations, contractors and the visiting public — on their accessibility experiences. The online survey would remain open for a period of three months, and responses would be analysed by the Task Force.

17. In paragraph 80 of its report, the Board of Auditors notes that in his thirteenth annual progress report on the implementation of the capital master plan (A/70/343), the Secretary-General stated that the capital master plan improved physical accessibility to the Headquarters compound and made it fully accessible to individuals with disabilities. Notwithstanding the assertion of the Secretary-General, the Advisory Committee was apprised of a number of accessibility issues encountered by delegations using the conference facilities.

18. **While recognizing that a number of accessibility elements have been implemented under the capital master plan, the Advisory Committee is of the view that there is a need to conduct a review of the Headquarters compound in order to identify any gaps in the infrastructure compared with physical accessibility requirements under local building codes. The Committee recommends that the General Assembly request the Secretary-General to conduct such a review and to report on the findings of the review in his next progress report.** The Committee will make further comments on accessibility issues in the context of its consideration of the report of the Secretary-General on the pattern of conferences (A/72/116).

Flexible workplace

19. The Board of Auditors discusses the flexible workplace in paragraphs 85-95 of its report. It provides information on the status of implementation and costs of the project, as well as on the results of a post-occupancy work productivity index survey and utilization study carried out after the reconfiguration of the 13th, 18th and 19th floors of the Secretariat Building. The Board recommends that the Secretariat regularly monitor productivity gains while ensuring a reduction in space requirements. The Advisory Committee will discuss the flexible workplace further in the context of its consideration of the report of the Secretary-General on the matter (A/72/379).

C. Maintenance and management of the campus

Maintenance arrangements

20. In his report, the Secretary-General notes that while the newly renovated buildings require less overall maintenance and repair, the newly installed systems and equipment require more consistent and costly servicing, requiring high levels of technical expertise that the Secretariat does not possess in-house and for which the services of specialized commercial vendors need to be retained. In its report, the Board of Auditors recalls that the Secretariat had planned to engage a specialized

firm at the end of 2017 after 12 months of maintenance data had become available in the plant maintenance module of Umoja to undertake an external independent review of the maintenance practices and approaches and assess the balance between outsourcing and the in-house provision of maintenance, ensuring the cost-effective use of resources. However, the commissioning of the specialist firm has now been planned for late 2018 owing to the delayed deployment of the Umoja plant maintenance module. Furthermore, the Board indicates that it was informed by the Secretariat that the staffing in the heating, ventilation and air conditioning shop was inadequate in comparison with the need for basic preventive maintenance and that the current staffing resource was not adequate to meet even the minimum maintenance recommended by the manufacturer.

21. **The Advisory Committee trusts that the above issues are not having a negative impact on the maintenance of the newly installed systems and equipment. It expects the Secretary-General to address this issue as a matter of priority, and to provide an update on the status of the maintenance arrangements to the General Assembly at the time of its consideration of the present report.**

Protection of assets

22. In its report, the Board of Auditors expresses its concern about internal controls with respect to the safeguarding of assets, noting that after renovation of the buildings under the capital master plan projects, the Secretariat was unable to locate 208 assets (20.8 per cent) out of 1,000 assets physically verified.

23. In response to a request for an update on the status and value of the above-mentioned assets, the Advisory Committee was informed that at the time of the Board's audit, in March 2017, physical verification of 419 items out of a total of 1,609 items had not been completed. As of September 2017, a further 131 items had been accounted for or appropriately addressed, leaving a total of 228 items that had not been physically verified, with a total book value of $1.24 million. A summary of the 419 assets is provided in table 2.

Table 2
Status and value of assets not physically verified as of March 2017

Status of assets	*Quantity*	*Value as of Sept. 2017 (U.S. dollars)*
1. Physically verified in 2017	130	295 836
2. In process of write-off	37	–
3. Derecognized	24	–
4. Not yet located	228	1 240 006
Total	**419**	**1 535 843**

24. The Advisory Committee was informed that many of the items in question consisted of technical information technology equipment, such as network switches, that are part of the overall information technology infrastructure. The Committee was also informed that the 228 items that remained to be located included nine vehicles with a depreciated value of $483,995, representing 39 per cent of the total depreciated value. Upon enquiry, the Committee was informed that the vehicles were not connected to the capital master plan, but had initially appeared in the United Nations assets inventory because they had been purchased centrally by the Department of Safety and Security and deployed directly to its field offices in Kazakhstan, the United Arab Emirates, Bahrain, Eritrea and Algeria. The vehicles had been physically verified in 2017 at their respective locations, and changes have been made in Umoja

so that the items are not shown as part of the Headquarters inventory. **The Committee expects the Secretariat to complete the physical verification of all remaining assets and to provide an update on the verification status and value of the assets in the next progress report. The Committee trusts that the Board of Auditors will review this matter in the context of its next audit and provide assurance that all assets have been located and accounted for.**

D. Implementation of the recommendations of the Board of Auditors

25. In its previous report, the Advisory Committee had noted that of the 50 recommendations made by the Board of Auditors over the prior three bienniums, 12 recommendations were outstanding (see A/71/541, para. 29). In its most recent report, the Board indicates that during the reporting period, 2 of the 12 outstanding recommendations had been implemented and 10 were under implementation. In response to a request for further information on the low implementation rate, the Board informed the Committee that the 10 recommendations under implementation comprised 2 recommendations issued in the 2012 report of the Board, a further 2 in the 2013 report, and 3 in each of the Board's reports for 2014 and 2015. The Board indicated that while the Secretariat was taking a long time to implement some of the recommendations, the actions required were ongoing. In response to an enquiry, the Secretariat further informed the Committee that 2 of the 10 pending recommendations were related to the capital master plan project, while the remaining 8 recommendations pertained to broader issues regarding the operations and maintenance of the campus following completion of the capital master plan. **The Committee remains concerned by the high number of outstanding recommendations as the project nears final completion. The Committee trusts that every effort will be made to implement the remaining recommendations expeditiously, and that a comprehensive update on the status of the outstanding recommendations will be provided in the next report of the Board of Auditors and the next progress report of the Secretary-General.**

E. Other issues

Painting of the East River fence

26. In its previous report, the Advisory Committee noted that it had been informed by the Secretariat that it planned to incorporate the painting of the East River fence as part of the overall inspection work of the underside of the FDR Drive overhang. The inspection was expected to be undertaken at the beginning of 2017 and, depending on the outcome, remedial works were planned for the summer of 2017 when there would be less vehicular traffic, since FDR Drive lanes would need to be closed at some point to install netting protection (see A/71/541, para. 32). **The Committee is disappointed that no progress has been made to date in addressing this issue. The Committee recommends that the General Assembly request the Secretary-General to complete the remedial works during the summer of 2018 and to provide an update on the matter in his next progress report.**

Recreation facility

27. The previous report of the Advisory Committee included information provided to the Committee on the plans for construction of a recreation facility using resources contributed by the International Olympic Committee (see A/71/541, para. 33). At that time, the Committee expressed its view that the implementation of such a facility required prior approval by the General Assembly (ibid., paras. 33-34). **The Committee expects that the Secretary-General will provide explanations on all**

the issues it raised in its previous report, including on the reasons for proceeding with the construction of the recreation facility without prior approval of the Assembly.

28. Upon request, the Advisory Committee was informed that the annual operating and maintenance costs of the facility amounted to $47,883 for regular cleaning of the pavilion and gym spaces and miscellaneous ad hoc repairs to the structures and infrastructure. The maintenance costs would be covered by the donation for the first seven years, which is the anticipated useful life of the structures. **The Committee trusts that the Secretary-General will seek a further donation or contribution from the International Olympic Committee should any requirements for renovation or maintenance costs or other associated costs arise beyond the first seven years of the existence of the facility.**

Arbitration

29. Upon enquiry, the Advisory Committee was informed that should the Organization have to settle any litigation claims filed under the two notices of arbitration (see A/72/294, paras. 45-48), the Controller would present a proposal for the funding of the requirements for consideration by the General Assembly. Depending on the amounts to be paid, the additional requirements could be reported in the second performance report of the programme budget for the biennium in which the payments would have to be made, or through the use of any unencumbered balance available at the time of the closure of the capital master plan project, or a combination of both. The Committee was also informed that the cost of the contracted law firms was being met from within the approved budget of the capital master plan.

III. Conclusions and recommendations

30. The action to be taken by the General Assembly is set out in paragraph 53 of the report of the Secretary-General. **Subject to its comments and recommendations in the paragraphs above, the Advisory Committee recommends that the General Assembly:**

(a) **Note the progress made since the issuance of the fourteenth annual progress report;**

(b) **Request the Secretary-General to submit the sixteenth and final progress report of the project and the aggregate cost to completion at the main part of the seventy-third session of the General Assembly.**

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Financial reports and audited financial statements, and reports of the Board of Auditors

Financial reports and audited financial statements and reports of the Board of Auditors for the period ended 31 December 2016

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the following reports:[1]

(a) Concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2016;

(b) Nineteen financial reports and audited financial statements, and reports of the Board of Auditors, for the financial period ended 31 December 2016 pertaining to the audited entities;

(c) Financial report and audited financial statements and report of the Board of Auditors on the United Nations Joint Staff Pension Fund;

(d) Sixth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system (Umoja);

(e) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2016 on the United Nations and on the capital master plan (advance copy);

[1] The Committee reflects in separate reports its comments and recommendations on the following topics reviewed by the Board: (a) implementation of the capital master plan (A/72/536); (b) the United Nations Joint Staff Pension Fund (A/72/___); and (c) the ninth annual progress report on the implementation of the United Nations enterprise resource planning system (Umoja) (A/72/___).

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(f) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended 31 December 2016 (advance copy).

A detailed list of the reports considered by the Committee is provided in annex I to the present report.

2. During its consideration of the reports, the Advisory Committee met with the members of the Audit Operations Committee of the Board of Auditors, who provided additional information and clarification, concluding with written responses received on 16 October 2017. The Advisory Committee also met with representatives of the Secretary-General to discuss the status of implementation of the Board's recommendations, who provided additional information and clarification, concluding with written responses received on 9 October 2017.

3. The Board of Auditors indicates that 2016 was the first year of preparation of financial statements through Umoja for nine entities.[2] The Advisory Committee notes that all statements were provided in a timely manner (see A/72/176 and A/72/176/Corr.1, para. 7). **The Advisory Committee welcomes the submission of the financial statements, particularly in connection with volume I, in a timely manner.**

4. **The Advisory Committee continues to find the reports of the Board of Auditors useful in the conduct of its own programme of work.**

II. Audit opinions of the Board of Auditors

5. As in previous years, for the financial period ended 31 December 2016, the Board issued unqualified audit opinions for all audited entities. In the case of ICTR and ICTY, the Board issued an emphasis of matter. Upon enquiry, the Advisory Committee was informed that, since 2011, all entities audited had received unqualified opinions. **The Advisory Committee welcomes the fact that all entities have again received unqualified audit opinions from the Board of Auditors.**

III. Major findings of the Board of Auditors

A. General observations

1. Overall financial situation

6. The Board has concluded that, of the 19 audited entities,[3] 8 entities closed the financial year 2016 with a surplus; of these, 4 had shown a deficit for the year 2015.[4] Eleven entities reported deficits in 2016; of these, six had shown a surplus in

[2] United Nations (Vol. I), United Nations peacekeeping operations, United Nations Environment Programme (UNEP), United Nations Human Settlements Programme (UN-Habitat), United Nations Office on Drugs and Crime (UNODC), International Trade Centre (ITC), International Criminal Tribunal for Rwanda (ICTR), International Tribunal for the Former Yugoslavia (ICTY) and International Residual Mechanism for Criminal Tribunals (IRMCT).

[3] The Board indicates that the United Nations Joint Staff Pension Fund is not included because it follows International Accounting Standard 26 for the reporting framework and IPSAS for accounting treatments.

[4] Entities reporting a surplus in 2016 (entities previously reporting a deficit in 2015 are in italics): ICTR, *IRMCT*, Office of the United Nations High Commissioner for Refugees (UNHCR), United Nations Office for Project Services (UNOPS), *United Nations Development Programme (UNDP)*, UNEP, *UN-Habitat* and *UNODC*.

2015,[5] owing to factors such as increases in operating expenses, reduced voluntary contributions and accounting adjustments to revenues (see A/72/176 and A/72/176/Corr.1, paras. 9-11 and table 1).

7. Details of the Board's analysis of the financial ratios, and cash and investment management, of the audited entities are presented in the concise summary report (A/72/176 and A/72/176/Corr.1, paras. 12-17), as well as under the relevant sections in the audit reports of the individual entities. In keeping with its practice during past audit reviews, the Board has applied an analysis of the following ratios: (a) current ratio (current assets to current liabilities), indicating the ability to cover short-term liabilities; (b) solvency ratio (total assets to total liabilities); (c) cash ratio, which measures the amount of cash, cash equivalents and invested funds which exist to cover current liabilities; and (d) quick ratio, which is another liquidity measure that excludes assets such as inventory stocks, which may be more difficult to turn into cash (ibid., table 3).

8. The Board indicates that all entities had solvency and liquidity ratios which were generally high, with the exception of ITC, which showed a 0.76 solvency ratio, reflecting a need for the Centre to strengthen its asset position over the long term, although the Board also states that no immediate threat to solvency exists. The Board indicates, however, that there is a need for ITC to carry out a staffing review, with a view to controlling salaries and consultancies, which account for 73 per cent of that entity's expenses.

9. The Board also examined the financial ratios with respect to the United Nations (Vol. I) and confirmed that the financial situation of the Organization was solid, with sufficient assets to meet short-term and longer-term liabilities, as evidenced in a current ratio of 3.41 (compared with 2.89 in 2015), a quick ratio of 3.11 (2.57) and a cash ratio of 2.28 (1.77). In this connection, the Advisory Committee recalls that for the previous year no meaningful trend among the various ratios could be determined, as the baselines for comparison had changed following the introduction of the International Public Sector Accounting Standards (IPSAS) in 2014 (see A/71/669, para. 12). Upon request, the Advisory Committee was provided with an overview, for the period from 2012 to 2016, of financial ratios, cash, cash equivalents and investments, showing that the financial situation of the entities had generally remained stable (see annexes II and III to the present report). Upon enquiry, the Committee was informed that the Board was of the view that acceptable levels of ratios for each of the entities should be decided by those entities and that, for example, the Finance and Budget Network of the High-Level Committee on Management could help establish a framework in that respect. **The Advisory Committee encourages the Board of Auditors to include such comparative data in future reports, including the trends in ratios over time and the correlation between ratios and the operational nature of an entity, as well as an analysis thereof. The Committee notes that the financial positions of the audited entities have remained sound.**

10. On a related matter, the Board indicates that cash and cash equivalents for the United Nations (Vol. I) amounted to $820.3 million as at 31 December 2016, representing an increase of $335 million (69 per cent) when compared with

[5] Entities reporting a deficit in 2016 (entities previously reporting a surplus in 2015 are in italics): *United Nations (Vol. I)*, United Nations Capital Development Fund, United Nations Children's Fund (UNICEF), ITC, United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), United Nations University (UNU), *International Tribunal for the Former Yugoslavia, United Nations Population Fund (UNFPA), UNITAR, United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)* and *United Nations peacekeeping operations*.

$485.4 million as at 31 December 2015 (see A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. V, table preceding para. 122). Upon enquiry, the Advisory Committee was informed by the Secretariat that the steep increase reflected an increase in the portion of these balances pertaining to the Secretariat's trust funds. The overall financial assets held in the main pool had remained relatively unchanged, with an increase in cash and cash equivalents, offset by a decrease in investments. **The Advisory Committee considers this limited explanation to be insufficient and expects that the Secretary-General will provide detailed information pertaining to this increase in cash and cash equivalents to the General Assembly at the time of consideration of the present report.**

11. The Board has previously commented on the different practices in managing reserves among the various entities (see A/71/558, paras. 16-22). Upon enquiry, the Advisory Committee was informed by the Secretariat that to date no discussions had taken place at the United Nations System Chief Executives Board for Coordination (CEB) with respect to the recommended level of reserves of United Nations entities. The Committee was furthermore informed that it had always been recognized that the funding and operational models of individual entities were very different and that, therefore, establishing a common level of reserves would not be feasible. **The Advisory Committee continues to note the need for a balanced approach to maintaining reserve levels, particularly for those entities which are funded primarily from voluntary resources and/or have multi-year commitments (see A/71/669, paras. 15-17). The Committee also notes that no apparent effort has been made to establish guidance in this regard and trusts that the Secretary-General will make every effort to develop reasonable reserve-level benchmarks for use by United Nations system organizations.**

12. With respect to the management of cash and investments, the Board expresses the view that cash and investment pooling across the United Nations system may be the most desirable model, as such an approach would decrease the cost of transactions to the participating entities (see A/72/176 and A/72/176/Corr.1, para. 17). As indicated in table 4 of the concise summary report, all entities, with the exception of UNHCR, UNICEF, UNOPS and UNRWA, have pooled the management of their resources either with United Nations Headquarters or UNDP, with UNU having pooled its resources, which amount to $375 million, jointly with Headquarters and the United Nations Joint Staff Pension Fund. Specifically, as indicated in paragraph 16 of the concise summary, there were 11 entities participating as at 31 December 2016 in the investment pool maintained by the United Nations Treasury, which manages total assets of $9.03 billion under its investment pool, while five entities had pooled their investment resources with UNDP, which manages total assets of $7.28 billion in investments for its own programme and for other United Nations entities under service agreements.

13. The Advisory Committee was informed by the Secretariat, upon enquiry, that a study conducted by the Finance and Budget Network of the High-Level Committee on Management of CEB) had concluded that it would be feasible to establish a Headquarters central treasury investment management function for the United Nations system and that such a structure could result in administrative cost savings for individual United Nations entities. The objective of the 2013 framework investment guidelines, developed by the UNDP Working Group on Common Treasury Services, was to explore the consolidation of investment portfolios across United Nations organizations, with smaller United Nations entities encouraged to have either UNDP or the United Nations Secretariat manage their investment portfolios.

14. The Advisory Committee was informed by the UNDP that the United Nations Secretariat and the Programme had very different business models, in particular as UNDP was a field-based organization with most of its banking services located in

programme countries. Furthermore, the dismantling and/or subsequent combining of the two different portfolio management systems would entail significant transition costs. Nevertheless, it was acknowledged that a closer collaboration would enable the possible common procurement of specialized software and custodian agreements, as well as mobility and/or sharing of staff between investment units.

15. **The Advisory Committee concurs with the Board of Auditors that the pooling of cash and investments could be a desirable investment management model for United Nations system entities. The Committee is of the view that the United Nations System Chief Executives Board for Coordination would be best placed to undertake a feasibility study thereon, exploring the advantages and disadvantages and presenting viable options for a centralized treasury investment management function for the United Nations system. The Advisory Committee recommends that the General Assembly request the Secretary-General, in his role as Chair of CEB, to invite CEB to undertake such a study.**

2. Status of implementation of the recommendations of the Board

16. A summary of the status of implementation of recommendations across the audited entities is presented in the concise summary report (see A/72/176 and A/72/176/Corr.1, table 13), as well as in the audit reports of the individual entities. The Board notes that, of 619 previous recommendations, as at 31 December 2016 (and as at 30 June 2016 for United Nations peacekeeping operations), 277 recommendations, or 45 per cent, had been fully implemented, compared with 2015, which had an implementation rate of 43 per cent. The Advisory Committee notes, however, that overall implementation rates have been markedly lower since 2013, the details of which are reflected in table 1 below.

Table 1

	2016	*2015*	*2014*	*2013*	*2012*	*2010-2011*	*2008-2009*
Recommendations implemented[a]	45 per cent	43 per cent	41 per cent	49.6 per cent	56 per cent	55 per cent	65 per cent

[a] See A/71/669, para. 18, and A/69/386, para. 23.

17. The Secretary-General indicates that the Secretariat has concurred with all of the recommendations of the Board of Auditors (see A/72/355, para. 4); however, the Board indicates that 53 recommendations, or 9 per cent, have been pending for more than two years (see A/72/176 and A/72/176/Corr.1, table 13). In this connection, the Advisory Committee was informed, upon enquiry, that it was general practice for the Board to communicate and discuss its findings and recommendations with its clients at the time of the audit review, at which time any disagreements would be addressed. The Advisory Committee was also informed, however, that the Secretariat had expressed some level of disagreement with 31 unimplemented recommendations, some of which dated as far back as 2008. In some cases, the Secretariat considered those recommendations to have been implemented while the Board had categorized them as open recommendations. The Committee notes that specific timelines and other measurable steps which could guide the entities, including the Secretariat, in the implementation of the Board's recommendations were not clear in some instances.

18. **The Advisory Committee concurs with the Board of Auditors that there is a need for the different United Nations entities and for the Secretariat to work towards the implementation, and eventual closure, of old audit recommendations. In this regard, the Committee welcomes all efforts of the**

Board aimed at increasing the rate of implementation of audit recommendations. The Committee trusts that the observations and recommendations put forth by the Board will also include information on measures taken by the relevant entities, so as to assist audit clients in achieving the full and timely implementation of recommendations. The Advisory Committee intends to follow up on matters related to the implementation of audit recommendations in the context of its next report on the accountability system in the Secretariat (see also A/71/820, paras. 7-10). The Committee provides further details with respect to the implementation of recommendations for the United Nations (Vol. I) in paragraph 35 below.

B. Other matters

1. Fraud-related matters

19. Details of the Board's review of fraud-related matters are presented in the concise summary report (see A/72/176 and A/72/176/Corr.1, paras. 37-41), as well as under the relevant sections in the individual audit reports of the entities. The Board focused its review on the preparedness of entities to address fraud-related matters and found that all entities confirmed that they had in place: (a) a documented anti-fraud and anti-corruption framework; (b) adequate strategies to prevent fraud; (c) a mechanism to report and monitor fraud cases; and (d) a mechanism to protect whistle-blowers. The Board also found, however, that not all entities had conducted fraud risk assessments. In addition, the Board of Auditors noted the issuance of the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat (ST/IC/2016/25). The Advisory Committee was informed, upon enquiry, that the Board intended to audit the implementation of the Framework in February 2018.

2. Management of implementing partners

20. Details of the Board's review of the management of implementing partners are presented in the concise summary report (see A/72/176 and A/72/176/Corr.1, paras. 42-60), as well as under the relevant sections in the audit reports of the individual entities. According to the Board, all 10 entities[6] which use implementing partners to execute their mandate had in place a documented procedure for the selection of implementing partners, as well as a policy for transferring funds to implementing partners and related assessment and monitoring policies. The Board observed a number of deficiencies, however, including: (a) in two country offices of the Office for the Coordination of Humanitarian Affairs, the expiration of long-term agreements for the provision of audit services before new agreements had been put into place; (b) the delayed submission of financial reports by 12 of the implementing partners of UN-Habitat; (c) at UNDP, inadequate approaches with respect to the cash transfers programme, and operations policies and procedures; and (d) at UNEP, some projects not having been audited as at December 2016, and delays in the financial closure of operationally closed projects.

21. **The Advisory Committee concurs with the concern of the Board of Auditors with respect to the management of implementing partners and is of the view that improved oversight practices are required. The Committee considers that Umoja, and other enterprise resource planning systems used by other United Nations entities, should be leveraged to enable greater information-**

[6] As noted by the Board, the following 10 entities use implementing partners: United Nations (Vol. I), UNDP, UNEP, UNFPA, UN-Habitat, UNICEF, UNITAR, UNHCR, UNODC and UN-Women.

sharing and monitoring of implementing partners. The Committee intends to address this matter further in the context of its forthcoming report on the implementation of the United Nations enterprise resource planning system.

3. Review of the Board of the preparedness for implementation of the Sustainable Development Goals

22. Details of the Board's review of the preparedness of entities for the implementation of the Sustainable Development Goals are presented in the concise summary report (see A/72/176 and A/72/176/Corr.1, paras. 61-71), as well as under the relevant sections in the audit reports of the individual entities. The Board notes that there is a need to further align the strategy with the requirements to systematically address the work related to the Goals in order to achieve the coherence desired by the General Assembly, and expressed concern that any delays in the finalization of methodologies and standards for the collection of data related to the Goal indicators would delay the measurement of progress towards the achievement of the targets (see also A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II, paras. 100-122).

4. Accommodation for staff members with disabilities

23. Details of the Board's review of the Organization's progress in achieving a non-discriminatory and inclusive working environment for staff members with disabilities are presented in paragraphs 72 to 83 of the concise summary report, as well as under the relevant sections in the audit reports of the individual entities. The Board observed that only ITC and UN-Habitat had undertaken a thorough internal review of their premises in order to examine access to the workspace. The Board noted that United Nations (Vol. I) entities had made efforts towards ensuring accessibility but that an administrative instruction operationalizing the related policy on employment and accessibility for staff members with disabilities (see ST/SGB/2014/3) had not been finalized. In response to the observation of the Board, the Secretariat stated that a review of the implementation of the related policy had taken place in 2016 and that, in that connection, an interdepartmental task force on accessibility had established a working group to collect and analyse feedback on accessibility issues from Secretariat entities, United Nations system organizations, staff federations, civil society organizations and Member States. The Secretariat also indicated that the resulting analysis had concluded that no policy changes were required at that time and that a Secretariat focal point had since been appointed to ensure better monitoring of compliance with the policy (see A/72/355, para. 47). **The Advisory Committee intends to keep this matter under review in the context of its consideration of different reports and proposals.**

5. Procurement

24. Details of the Board's review of procurement and contract management are presented in the concise summary report (see A/72/176 and A/72/176/Corr.1, paras. 84-89), as well as under the relevant sections in the audit reports of the individual entities. The Board continued to note a number of deficiencies, for example at the United Nations Capital Development Fund, UNDP, UNICEF and UNOPS, including with respect to the integrity of the information contained in the vendor databases of different entities, such as identical bank account information for multiple vendors and duplication of vendor records. **The Advisory Committee concurs with the Board of Auditors that there is a need for the concerned entities to ensure that an appropriate system of review is required to ensure the accuracy and integrity of different vendor databases.**

6. Travel management

25. Details of the Board's review of the management of travel are presented in the concise summary report (see A/72/176 and A/72/176/Corr.1, paras. 90-101), as well as under the relevant sections in the audit reports of the individual entities. As in the past, the Board of Auditors observed low compliance with the Organization's advance booking policy, inter alia, at IRMCT, ITC, UNICEF, UN-Habitat, UNOPS and UN-Women. The Board also found that the entities were not monitoring the use of alternative communication methods so as to minimize travel, as recommended by the Committee in its report on the standards of accommodation for air travel (see A/71/822, para. 3). The Advisory Committee notes that the Secretariat has deemed "implemented" the Board's recommendation on the strengthening of efforts to monitor and enforce compliance with the 16-day advance purchase rule by special political missions. In this connection, the Secretariat indicated that it had developed and launched a specific report in Umoja to provide information on compliance with the advance purchase policy and that an additional 10 business intelligence reports were also available to support travel management in Umoja (see A/72/355, paras. 246-247). Upon enquiry, the Advisory Committee was informed that testing of a "dashboard" was currently under way, including the following key performance indicators: (a) how many days before the trip start date the travel request was approved; (b) when the travel request was submitted by the traveller; (c) how long it took to approve the travel request; (d) travel request volumes; (e) expense report volumes; and (f) whether expense reports were submitted within 14 days after the end of the trip.

26. **The Advisory Committee considers that efforts to develop monitoring reports pertaining to compliance with the 16-day advance purchase rule are in the early stages and should be expanded to include peacekeeping operations and special political missions, as recommended by the Board of Auditors in paragraph 178 of its previous report (see A/70/5 (Vol. I) and A/70/5 (Vol. I)/Corr.1, chap. II). As such, it is the opinion of the Advisory Committee that this recommendation cannot yet be considered implemented and should remain a matter for follow-up in the Board's subsequent audit review. The Advisory Committee trusts that the Board of Auditors will continue its efforts in examining travel expenditures and broader travel management practices, in addition to compliance with the advance booking policy, including the use of alternative means of communication, in the United Nations Secretariat and other United Nations entities, with a view to ensuring the transparent and efficient use of resources (see A/71/669, para. 23).**

C. Issues concerning the United Nations

Budget management

27. Matters with respect to budget preparation and monitoring are covered in paragraphs 19 to 24 of the report of the Board (A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II). The Board observed that the Secretary-General's first performance report on the programme budget for the biennium 2016-2017 considered only the effect of inflation, currency exchange rate variations, additional mandates and unforeseen or extraordinary items but did not include information on trends relating to actual expenditures in the first year of the biennium against the apportionment for that year. The Board indicates that the actual consumption figures for the first 10 months of the biennium should be factored in when revised estimates are formulated for any adjustments to budgetary allocations and recommended that the Administration review the methodology for the preparation of the first

performance report in that respect. The Secretariat stated that the primary purpose of the first performance report was to calculate revised estimates, not to reflect actual expenditures, since the budget period was based on a biennium. In the view of the Secretariat, it was too early to make meaningful projections for the biennium at that time. The Secretariat subsequently requested closure of the related recommendation of the Board of Auditors (see A/72/355, para. 12). Upon enquiry, the Advisory Committee was informed that the Board considered that the information on actual expenditures was required for the discussion on the revised estimates and that, therefore, the presentation of the actual expenditure up to the time of preparation of the first performance report would add value to the budget preparation and monitoring exercise. **The Advisory Committee concurs with the Board of Auditors that inclusion of actual expenditures for the first 10 months of the biennium in the first performance report could be a useful tool in determining revised estimates and adjusting budgetary allocations accordingly.**

Budget utilization

28. The Board of Auditors indicates that the total budget utilized in 2016 was $2,805.5 million, which is $52.9 million, or 1.9 per cent, less than the amount allocated for that period (see A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. IV, para. 51, and figures IV.XIX and IV.XX). Specifically, allocations for capital expenditures were underutilized by $6.7 million (10.2 per cent) and allocations for jointly financed administrative activities and special expenses by $8.1 million (9.9 per cent). Upon enquiry, the Advisory Committee was informed that the underexpenditure was primarily attributed to: (a) delays in the procurement process in construction projects during 2016, for which the majority had been or would be awarded in 2017; and (b) savings from the one-month premium holiday granted in the first semester of 2016 for participants in the Aetna medical insurance plan and a lower yearly increase in the premium of the United Nations health insurance plans for the reporting period than originally projected.

Unliquidated obligations

29. Details of the Board's analysis of matters pertaining to unliquidated obligations are presented in paragraphs 25 to 34 in the report of the Board (A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II)). The Board notes that the revised financial statements for the year ended 31 December 2016 indicated that unused commitments raised in the biennium 2014-2015 had been estimated at $45.6 million. As indicated in the Board's report, in accordance with the Financial Regulations and Rules, this amount will be surrendered in the form of adjustments to the assessments on Member States (ibid., chap. V, para. 189). The Board of Auditors points out that the preliminary nature of this estimate, 18 months after the end of the biennium 2014-2015, may indicate poor internal controls in monitoring such obligations. **The Advisory Committee therefore expects that the Secretary-General will provide the General Assembly, upon consideration of the present report, with a status update on the aforementioned unliquidated obligations pertaining to the biennium 2014-2015, as well as information on when these amounts, once verified and final, will be returned to Member States.**

Geographical moves of United Nations staff members

30. As requested by the Advisory Committee, the Board undertook a verification of all data reported on the annual number of geographical moves and their costs, including the methodological basis for arriving at those figures (see A/71/557, para. 91). The findings of the Board are covered in paragraphs 125 to 140 of its report (A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1). The Board noted that, at the time

of the audit review, details with respect to the costs of geographical moves for the year 2015 had not been made available by the Secretariat. The Board therefore reviewed the years 2013 and 2014, for which the Secretary-General had reported a total cost for such moves in the amount of $35.53 million and $32.07 million, respectively. The Board also observed that, for 2013, the Secretariat had reported 1,313 geographic moves and, for 2014, 1,827 geographic moves. In this connection, the Advisory Committee recalls, however, that the Secretary-General reported a total of 1,716 staff moves in 2014 (see A/71/557, para. 87). With respect to the methodological basis and cost figures for geographical moves, the Board concluded that no guidance exists on what constitutes their cost and noted that no mechanism was in place in order to consolidate related data.

31. **The Advisory Committee concurs with the Board of Auditors that a system of centralized data collection and reporting of figures relating to geographical moves through Umoja should be devised and should include information on long-term and short-term staff assignments. The Committee trusts that the Board will continue to review matters related to lateral geographic moves in future audits. Furthermore, the Committee reiterates the importance of agreeing on a viable comparative baseline against which future mobility trends may be measured and reiterates the importance of rigorous data collection and analysis (see A/71/557, para. 90).** The Advisory Committee intends to address this matter further in the context of its future consideration of different reports on human resources management.

Timeline to fill vacant posts

32. With respect to the time it takes to fill post vacancies, the Board found that the benchmark of 120 days mandated by the General Assembly in its resolution 65/247 had been exceeded by 68 per cent in 2016, during which it took an average of 202 days to fill a post. In 2015, it took an average of 163 days to fill a post, exceeding the benchmark by 36 per cent. **The Advisory Committee requested, but did not receive, an explanation by the Secretariat as to the sharp increase between 2015 and 2016 in the average time it takes to fill a post. The Committee requests that the Secretary-General provide this information to the General Assembly at the time of consideration of the present report.** The Advisory Committee intends to address this matter further in the context of its future consideration of different reports on human resources management.

Disposal of assets from the United Nations Mission for Ebola Emergency Response

33. Matters with respect to the United Nations Mission for Ebola Emergency Response (UNMEER) are covered in paragraphs 354 to 367 of the report of the Board (A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II). The Board found, inter alia, that 29,933 assets valued at $13.68 million had been disposed of; of these, 29,546 assets valued at $5.73 million had been transferred to various agencies but no copies of handover or disposal certificates had been made available at the time of the audit. The Board indicated that the location of copies of handover and disposal certificates could not be determined and recommended that, in cases of disposal of United Nations property by gift, donation, sale at nominal value or free transfer, the handover action and transfer of ownership must be documented and certificates of handover of equipment and disposal of material be obtained and records maintained appropriately. Upon enquiry, the Advisory Committee was informed that all United Nations property assets had been properly disposed of and accounted for, and that related records had been maintained, including certificates of handover, and provided to the Board. The Committee was also informed that the items identified by the Board were, in fact, expendable items, such as cellular phones which were

provided by donors, mostly at the outset of the emergency. These items had been distributed in the affected countries, often by other agencies, and as such the United Nations had not taken ownership of these items and was therefore not the party to dispose of them.

34. Upon further enquiry, the Advisory Committee was informed by the Board that the Secretariat had clarified, at the time of the audit review, that the delegation of authority to UNMEER allowed the submission of cases on an ex post facto basis to the Headquarters Property Survey Board. The Secretariat also indicated that the Board had not subsequently received the certificates following the completion of its role in that connection. At the time of the audit review, the Secretariat further clarified that the special delegation of authority to UNMEER indicated that certificates of handover should be obtained and be kept on file and that the UNMEER liquidation team would be able to provide additional information on the location of the handover certificates. **The Advisory Committee expects the Secretary-General to provide information on the location and completeness of handover and disposal certificates for UNMEER assets to the General Assembly at the time of consideration of the present report.**

Implementation of recommendations

35. The Board of Auditors notes that, as at 31 December 2016, of the total of 98 extant recommendations, 17 (18 per cent) had been fully implemented, 66 (67 per cent) were under implementation, 10 (10 per cent) had not been implemented and 5 (5 per cent) had been overtaken by events (see A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II, paras. 8-9). In comparison, for the financial year 2015, of 63 extant recommendations, 6 (9 per cent) had been fully implemented, 22 (35 per cent) were under implementation, 32 (51 per cent) had not been implemented, 2 (3 per cent) had been closed by the Board and 1 (2 per cent) had been overtaken by events (see A/71/669, para. 41). The Advisory Committee's comments and recommendations pertaining to the implementation of recommendations are contained in paragraphs 16-18 above. With respect to the execution of the capital master plan, the Committee notes that three related recommendations continue to be under implementation (see A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II, annex I, recommendations 42, 44 and 67). In this connection, the Board notes that the activities of the capital master plan officially ended in 2015 with the transfer of responsibility to the Office of Central Support Services, with final funding authorized by the General Assembly in its resolution 69/274 A (see A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. IV, para. 54). Upon enquiry, the Advisory Committee was informed that the field work related to the scope of the capital master plan had in fact been concluded in August 2017 and that the administrative close-out, payments and reconciliation of accounts were expected to be concluded by December 2017. Furthermore, the work for the purposes of reusing the North Lawn area, including security-related work, had been originally planned for completion by late 2015 and were finally completed by August 2017. The Committee was further informed that the Board would conduct an audit review of the capital master plan following its conclusion.

Annex I

Financial reports, audited financial statements and reports of the Board of Auditors for the financial period ended 31 December 2016 and other related reports considered by the Advisory Committee on Administrative and Budgetary Questions

1. Concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the annual financial period 2016 (A/72/176 and A/72/176/Corr.1)
2. United Nations (A/72/5 (Vol. I), and A/72/5 (Vol. I)/Corr.1)
3. International Trade Centre (A/72/5 (Vol. III))
4. United Nations University (A/72/5 (Vol. IV))
5. Capital master plan (A/72/5 (Vol. V))[a]
6. United Nations Development Programme (A/72/5/Add.1)
7. United Nations Capital Development Fund (A/72/5/Add.2)
8. United Nations Children's Fund (A/72/5/Add.3)
9. United Nations Relief and Works Agency for Palestine Refugees in the Near East (A/72/5/Add.4)
10. United Nations Institute for Training and Research (A/72/5/Add.5)
11. Voluntary funds administered by the United Nations High Commissioner for Refugees (A/72/5/Add.6)[a]
12. Fund of the United Nations Environment Programme (A/72/5/Add.7)
13. United Nations Population Fund (A/72/5/Add.8)
14. United Nations Human Settlements Programme (A/72/5/Add.9)
15. United Nations Office on Drugs and Crime (A/72/5/Add.10)
16. United Nations Office for Project Services (A/72/5/Add.11)
17. United Nations Entity for Gender Equality and the Empowerment of Women (A/72/5/Add.12)
18. International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 (A/72/5/Add.13)
19. International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 (A/72/5/Add.14)
20. International Residual Mechanism for Criminal Tribunals (A/72/5/Add.15)
21. Financial report and audited financial statements and report of the Board of Auditors on the United Nations Joint Staff Pension Fund (A/72/5/Add.16)[a]

[a] Discussed in a separate report of the Advisory Committee.

22. Sixth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system (Umoja) (A/72/157)[a]

23. Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2016 on the United Nations and on the capital master plan A/72/355)

24. Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended 31 December 2016 (A/72/355/Add.1)

Annex II

Financial ratios for the 2012-2016 reporting periods

	Current ratio										*Cash ratio*					*Quick ratio*				
	Current assets: current liabilities					*Total assets: total liabilities*					*Cash + short-term investments: current liabilities*					*Cash + short-term investments + accounts receivable: current liabilities*				
Entity	*2016*	*2015*	*2014*	*2013*	*2012*	*2016*	*2015*	*2014*	*2013*	*2012*	*2016*	*2015*	*2014*	*2013*	*2012*	*2016*	*2015*	*2014*	*2013*	*2012*
United Nations (Vol. I)	3.41	2.89	2.72	–	–	1.44	1.46	1.29	–	–	2.28	1.77	1.5	–	–	3.11	2.57	2.35	–	–
United Nations peacekeeping operations	1.17	1.09	0.97	0.97	–	1.17	1.21	1.25	1.33	–	0.6	0.56	0.51	0.41	–	1.04	0.96	0.8	0.79	–
ITC	1.94	2.76	2.84	–	–	0.76	1	1.14	–	–	1.3	1.29	1.26	–	–	1.86	2.66	2.76	–	–
United Nations Capital Development Fund	27	18	22.5	30.2	7.5	9.8	10.3	7.62	6.9	3.6	20.4	15.6	17.35	24.1	8.6	26.63	17.67	22.04	28.5	8.6
UNDP	4.48	3.59	3.65	4.42	4.59	3.11	2.99	2.82	3.37	3.42	4.12	3.18	3.13	3.86	3.47	4.28	3.41	3.37	4.09	4.14
UNEP	5.17	4.74	3.9	–	–	5.21	4.8	3.79	–	–	2.35	2.13	1.61	–	–	3.65	3.46	2.78	–	–
UNFPA	5.7	4.5	2.5	4.6	2.8	2.6	2.9	2.3	2.9	2.2	4	2.6	1.7	2.9	1.3	5.2	3.8	2.1	4.2	2.6
UN-Habitat	6.49	4.76	4.72	–	–	4.71	3.92	3.89	–	–	2.76	1.92	1.03	–	–	5.76	4.18	3.4	–	–
UNICEF	2.68	2.8	2.79	3.18	4.03	1.94	2.11	2.04	2.05	2.20	1.5	1.4	1.33	1.73	–	2.05	4	2.01	2.53	–
UNITAR	15.02	12.83	4.93	–	–	2.95	3.02	2.14	–	–	8.09	7.56	2.95	–	–	12.4	11.68	4.7	–	–
UNHCR	7.9	8.6	6.87	8.7	9.2	2.7	2.7	2.26	3.2	2.6	4	4.6	3.13	3.5	2.9	6.9	7.5	5.65	7.3	8.0
UNODC	5.24	3.04	3.1	–	–	3.06	2.46	2.3	–	–	3.41	1.72	1.62	–		4.99	2.95	1.96	–	–
UNOPS	0.35	0.85	0.63	0.73	0.79	1.09	1.07	1.07	1.08	1.05	0.29	0.82	0.56	0.67	1.05	0.35	0.84	0.62	0.78	1.04
UNRWA	2.94	2.63	3.1	2.41	2.31	1.17	1.24	1.48	1.35	1.34	1.76	1.56	1.83	1.57	–	1.91	1.74	2.09	2.14	–
UNU	3.74	10.35	7.47	–	–	6.05	7.43	6.63	–	–	2.31	7.35	7.16	–	–	3.67	10.27	7.43	–	–
UN-Women	7.95	8.83	12.55	8.9	4.1	4.17	4.95	5.23	4.7	3.5	6.55	7.1	9.87	7.2	3.2	6.78	7.5	10.3	7.6	3.4
International Criminal Tribunal for Rwanda	0.94	5.13	2.34	–	–	1.14	1.09	0.69	–	–	0.72	2.35	1.45	–	–	0.93	5.04	2.16	–	–
International Criminal Tribunal for the Former Yugoslavia	5.25	7.11	5.3	–	–	1.25	1.36	1.07	–	–	3.31	4.26	3.3	–	–	5.23	7.06	5.2	–	–
International Residual Mechanism for Criminal Tribunals	7.46	0.88	3.96	–	–	1.17	1.11	2.63	–	–	1.59	0.79	3.54	–	–	7.38	0.84	3.92	–	–

Note: All entities that do not have 2012 and 2013 comparative figures adopted IPSAS in 2014.

Annex III

Cash and cash equivalents and Investment for last five years

(Thousands of United States dollars)

	Cash and cash equivalents					*Investment*									
						Short-term					*Long-term*				
Entity	*2016*	*2015*	*2014*	*2013*	*2012*	*2016*	*2015*	*2014*	*2013*	*2012*	*2016*	*2015*	*2014*	*2013*	*2012*
United Nations (Vol. I)[a]	820 343	485 352	597 795	–	–	1 428 837	1 445 740	1 055 386	–	–	741 169	1 036 992	1 002 627	–	–
United Nations peacekeeping operations[a]	184 536	576 391	491 997	–	–	1 546 697	1 054 722	812 610	–	–	433 275	786 089	1 017 507	–	–
ITC[a]	12 991	7 286	10 229	–	–	22 991	22 180	19 826	–	–	11 071	14 930	17 501	–	–
United Nations Capital Development Fund	12 753	6 248	12 063	16 515	37 159	48 019	54 162	35 174	52 059	38 777	26 951	48 115	64 530	10 099	13 366
UNDP	917 451	533 980	554 367	1 305 685	1 115 039	3 464 166	2 797 338	2 368 614	2 673 220	1 987 105	2 002 210	2 494 667	2 978 781	2 048 522	2 422 272
UNEP[a]	169 714	109 653	142 984	–	–	300 456	329 312	259 613	–	–	144 677	220 159	221 570	–	–
UNFPA	213 582	77 359	59 385	122 119	380 129	324 880	309 171	378 448	360 606	236 635	218 047	393 902	496 920	283 685	311 648
UN-Habitat[a]	55 340	36 835	46 738	–	–	98 158	99 659	76 194	–	–	47 265	65 750	62 371	–	–
UNICEF	1 133 528	867 768	1 586 784	1 651 955	949 795	2 681 362	2 575 900	1 630 490	1 941 681	2 199 181	776 248	1 089 779	1 211 143	449 917	301 026
UNITAR[a]	5 121	6 115	4 023	–	–	10 651	10 000	7 785	–	–	0	0	6 872	–	–
UNHCR	972 350	942 874	679 243	614 281	430 968	150 000	150 000	120 000	120 000	0	0	0	0	0	0
UNODC[a]	143 890	79 479	109 641	–	–	246 445	229 082	172 383	–	–	118 669	152 460	145 269	–	–
UNOPS	399 373	362 687	176 302	166 811	521 334	12 764	667 070	419 660	459 441	385 149	1 122 613	347 045	533 972	387 268	351 098
UNRWA	267 225	308 784	305 454	278 395	232 433	25 073	22 685	21 178	18 682	19 421	3 988	3 408	2 594	2 395	2 677
UNU[a]	46 900	53 534	55 520	–	–	13 388	13 879	23 893	–	–	315 460	317 057	327 674	–	–
UN-Women	100 979	41 741	19 226	54 728	104 107	171 792	189 067	168 829	197 059	124 433	114 414	150 543	180 182	57 873	93 719
ICTR[a]	14 579	7 278	9 541	–	–	25 812	19 725	16 095	–	–	12 429	13 235	14 208	–	–
ICTY[a]	18 527	12 277	17 704	–	–	32 741	37 774	28 501	–	–	15 765	25 346	25 159	–	–
International Residual Mechanism for Criminal Tribunals[a]	6 560	9 630	9 902	–	–	11 605	29 685	18 156	–	–	5 588	19 918	16 027	–	–

Source: Financial statements of the entities.

[a] Entities have prepared biennium financial statements for 2012-2013 based on the United Nations System Accounting Standards.

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Report of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories

The occupied Syrian Golan

Report of the Secretary-General

Summary

The present report is submitted pursuant to General Assembly resolution 71/99, in which the Secretary-General was requested to report to the Assembly at its seventy-second session on the implementation of the resolution.

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1. The present report is submitted pursuant to General Assembly resolution 71/99, in which the Assembly called upon Israel, the occupying Power, to comply with the relevant resolutions on the occupied Syrian Golan, in particular Security Council resolution 497 (1981) of 17 December 1981, in which the Council decided that the Israeli decision to impose its laws, jurisdiction and administration on the occupied Syrian Golan was null and void and without international legal effect, and demanded that Israel rescind forthwith its decision. In Assembly resolution 71/99, that call by the Council was repeated. The Assembly reaffirmed the illegality of the decision of 14 December 1981 taken by Israel to impose its laws, jurisdiction and administration on the occupied Syrian Golan. In addition, the Assembly called upon Member States not to recognize any of the legislative or administrative measures and actions taken by Israel and requested the Secretary-General to report to the Assembly at its seventy-second session on the implementation of the resolution.

2. On 15 August 2017, the Office of the United Nations High Commissioner for Human Rights, on behalf of the Secretary-General, sent a note verbale to all permanent missions to the United Nations Office and other international organizations in Geneva, requesting Member States to provide information on any steps that they had taken or envisaged taking concerning the implementation of the relevant provisions of the resolution. Responses were received from the Permanent Missions of Denmark, Iraq, Israel, the Syrian Arab Republic and Venezuela (Bolivarian Republic of).[1]

3. In its reply dated 30 August 2017, the Permanent Mission of the Syrian Arab Republic highlighted that, since 1967, the international community had consistently expressed its rejection of the Israeli occupation of the Syrian Golan in 1967 and had called, through the relevant Security Council and General Assembly resolutions, for the withdrawal of Israel, the occupying Power, from the entire Syrian Golan. It added that resolution 71/99 reaffirmed the illegality of the decision taken by Israel on 14 December 1981 to impose its laws, jurisdiction and administration on the occupied Syrian Golan, and considered it null and void and without international legal effect, pursuant to Council resolution 497 (1981).

4. The Syrian Arab Republic recalled that, after 51 years of occupation, Israel continued to disregard the relevant United Nations resolutions, benefiting from immunity provided by western States in the General Assembly and a number of permanent members of the Security Council. It noted that violations of the human rights of Syrian citizens of the Golan continued, including through expansion of settlements and the imposition of restrictions on all aspects of life, with the aim of displacing the Syrian people and changing the demographic reality of the occupied Syrian Golan.

5. The Permanent Mission stressed that the Syrian Arab Republic had consistently affirmed that reaching a just and comprehensive peace in the Middle East required the implementation of relevant United Nations resolutions in which the end of the Israeli occupation of the Syrian Golan and other occupied Arab territories was called for, including Security Council resolutions 497 (1981), 338 (1973) and 242 (1967), and the principle of land for peace, on which the Madrid peace process, launched in 1991, is based.

[1] The note verbale sent to all missions on 15 August 2017 referred in error to General Assembly resolution 71/24; it should have referred to resolution 71/99. A corrected note verbale was sent to all missions on 22 September, in which Member States that had responded to the note verbale of 15 August were requested to indicate whether they wished to retain, amend or withdraw their initial responses. The replies included in the present report reflect the changes requested by those Member States in accordance with the note verbale of 22 September.

6. The Syrian Arab Republic highlighted that the practices of Israel, the occupying Power, reflected its rejection of ending its occupation of the Syrian Golan and other Arab territories and its attempt to consolidate the occupation, taking advantage of new international and regional developments. The Permanent Mission regretted that the international community continued to ignore Israel's violations of international law, international humanitarian law and international human rights law in the occupied Syrian Golan, the occupied Palestinian territories and other Arab occupied territories.

7. The Syrian Arab Republic reiterated the need for the international community to condemn Israeli violations of international law and of Security Council resolutions relating to counter-terrorism in its provision of logistical and military support to terrorist groups in the separation zone in the occupied Syrian Golan and beyond, and the repeated and direct Israeli acts of aggression against the territory of the Syrian Arab Republic in support of terrorist groups, in particular Council-designated terrorist group Jabhat al-Nusra.

8. Furthermore, the Syrian Arab Republic condemned Israeli practices and conduct aimed at controlling, expanding its control of and exploiting natural resources in the occupied Syrian Golan, in violation of Security Council resolution 497 (1981) and General Assembly resolution 71/247 on the permanent sovereignty of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and of the Arab population in the occupied Syrian Golan over their natural resources.

9. The Syrian Arab Republic condemned the Israeli settlement policy in the occupied Syrian Golan, noting that Israel continued to disregard international law, including the Geneva Convention relative to the Protection of Civilian Persons in Time of War, of 12 August 1949, by its construction of settlements and housing units. It also condemned practices violating the economic, social, cultural, political and civil rights of the Syrian people of the occupied Syrian Golan, including the confiscation of lands, including of approximately 28 per cent of the agricultural land belonging to Syrians and the surrounding areas, with the aim of establishing military outposts; the planting of mines; the imposition of excessive taxes on the population; and the establishment of illegal economic projects, such as the building of power plants, the exploitation of small springs and the exploitation of Lake Masada, the largest water reservoir, for the use of settlers solely. The Syrian Arab Republic noted that such practices included the extraction of underground resources, especially oil, from the Golan in cooperation with western and American companies, in flagrant violation of international law and United Nations resolutions. In addition, the Syrian Arab Republic condemned the detention by Israel of Syrians from the occupied Golan in Israeli jails and the laying of mines next to Syrian citizens' homes in an attempt to weaken their resoluteness under Israeli occupation and push them to leave their land.

10. The Syrian Arab Republic highlighted its categorical rejection of the decision by Israel, the occupying Power, to hold elections for the local councils in the occupied Syrian Golan in 2018, which it considered to be in clear defiance and flagrant violation of the relevant Security Council resolutions and of Syrian sovereignty. It noted that the decision was unequivocally rejected by the people of the occupied Syrian Golan, who had issued a statement affirming their commitment to the Syrian identity and national unity against the "Zionist projects" of the occupying Power.

11. The Syrian Arab Republic stressed the need to compel Israel to comply with the Fourth Geneva Convention and emphasized that Member States of the United Nations must not recognize any legal status arising from violations of international

law by Israel, or provide Israel with any assistance that may be used in settlements in the occupied Syrian Golan.

12. As in previous notes verbales, the Syrian Arab Republic reiterated its request to the Secretary-General, the United Nations High Commissioner for Human Rights, the President of the Human Rights Council and the International Committee of the Red Cross to ensure more humane conditions for Syrian prisoners in Israeli detention centres, to ensure that unfair trials are stopped, including, most recently, the trial of Sidqi al-Maqt, and to request the immediate release of all such detainees.

13. The Syrian Arab Republic reiterated that, for the sake of the stability of the Middle East, the United Nations, in order to preserve its credibility, must take the measures necessary to implement all relevant resolutions relating to the Israeli occupation of the occupied Arab territories, without discrimination or selectivity.

14. The Syrian Arab Republic concluded by reaffirming that the achievement of a just and comprehensive peace required that Israel withdraw from all the Arab territories occupied since 1967 and that a Palestinian State with Jerusalem as its capital be established.

15. On 24 August, a response was received from the Permanent Mission of Iraq. In the response, the Mission expressed its full support for General Assembly resolution 71/99, calling upon all Member States to comply therewith. The Mission stressed that all Israeli policies aimed at changing the physical character, demographic composition, institutional structure and legal status of the occupied Syrian Golan, including through settlement expansion, were null and void and in clear violation of international law, the Charter of the United Nations and relevant United Nations resolutions. The Mission called upon the international community to fulfil its responsibilities in line with international law and relevant United Nations resolutions, and to prevent Israel from committing continuous and repeated violations, including the illegal exploitation of the natural resources of the occupied Syrian Golan, in contravention of the principle of the permanent sovereignty of peoples under occupation over their natural resources.

16. On 24 August, a response was received from the Permanent Mission of the Bolivarian Republic of Venezuela, in which the Mission expressed its support for direct peace talks between the Syrian Arab Republic and Israel, noting that the talks should result in the withdrawal of Israel from the occupied Syrian Golan. The Mission highlighted the sovereignty of the Syrian Arab Republic over the occupied Syrian Golan, in line with international law, the Charter of the United Nations, relevant Security Council resolutions, including resolutions 242 (1967), 338 (1973), 467 (1980) and 497 (1981), and the Madrid peace process. The Mission also highlighted that it supported relevant decisions of the General Assembly, the Council, regional and international forums, the Movement of Non-Aligned Countries and the summit held in Isla Margarita, the Bolivarian Republic of Venezuela, on 17 and 18 September 2016, where the Heads of State and Heads of Government of the Movement of Non-Aligned Countries reaffirmed the illegality of the decision taken by Israel on 14 December 1981 to impose its laws, jurisdiction and administration on the occupied Syrian Golan and considered it null and void and without international legal effect.

17. The Bolivarian Republic of Venezuela emphasized its concerns about the unwillingness of the State of Israel, the occupying Power, to end violence in the occupied Syrian Golan and the occupied Palestinian territories, noting that such violence was generated by its continuous violations of international human rights and humanitarian law. The Bolivarian Republic of Venezuela also called upon Israel to comply with the provisions of the Fourth Geneva Convention, applicable to Syrian detainees in the occupied Syrian Golan, and expressed its concern regarding

the conditions under which Syrian detainees are held in the occupied Syrian Golan, in violation of international humanitarian law. The Bolivarian Republic of Venezuela also expressed its concern about the grave consequences of the prolonged occupation, including the expansion of settlements and the exploitation of and damage to natural resources, fauna and flora, noting that those actions were aimed at modifying the geographic composition of the Syrian territory and were detrimental to the lives of its inhabitants.

18. In addition, on behalf of the Secretary-General, the Office of the United Nations High Commissioner for Human Rights, pursuant to the request of the General Assembly, brought resolution 71/99 to the attention of the international community, including the competent United Nations organs, specialized agencies, international and regional intergovernmental organizations and international humanitarian organizations. A response was received from the secretariat of the Economic and Social Commission for Western Asia

19. On 28 August, the secretariat of the Economic and Social Commission for Western Asia sent a response referring to Economic and Social Council resolution 2016/14 and General Assembly resolution 71/247. The Commission attached thereto the report that it had submitted in compliance with both resolutions, entitled "Economic and social repercussions of the Israeli occupation on the living conditions of the Palestinian people in the Occupied Palestinian Territory, including East Jerusalem, and of the Arab population in the occupied Syrian Golan" (A/72/90-E/2017/71, paras. 81-88)